

**875—216.5(91D) Records to be preserved three years.** Each employer shall preserve for at least three years:

**216.5(1)** Payroll records. From the last date of entry, all payroll or other records containing the employee information and data required under any of the applicable rules.

**216.5(2)** Collective bargaining agreements relied upon for the exclusion of certain costs under the definition of “wage” as stated in 875—subrule 215.3(23).

**216.5(3)** Sales and purchase records. A record of

- a.* Total dollar volume of sales or business, and
- b.* Total volume of goods purchased or received during the periods (weekly, monthly, quarterly, etc.) in the form in which the employer maintains records in the ordinary course of business.

SOURCE: 29 CFR 516.5.